

App. No. 10/605,176

**In the Claims:**

1-20 (cancelled)

21. (new) A device to tow a vehicle and a recreation device comprising: having a base comprising of a support beam and a wheel axis support, a plurality of wheels connected to said base, a plurality of racks connected to said base, a tongue hitch attachment attached to the base, and a movable vehicle holder attached to said base where said vehicle holder is a vehicle locator swivel plate; where a loading a recreation device to said device; loading a vehicle to said device; connecting said device to a towing vehicle; where said racks are movable on said base and attached to said base using an attachment means and with said device having a plurality of ramps.
22. (new) A towing device as in claim 21 where said attachment means are a bolt and lock pin where said bolt goes through an opening in said rack and said base.
23. (new) A towing device as in claim 21 where said device tows a recreational vehicle and another vehicle.
24. (new) A towing device as in claim 21 which includes a braking system connected to said wheels.
25. (new) A towing device as in claim 21 where said racks have two elongated lips and two open ends.
26. (new) A towing device as in claim 21 where said racks have two elongated lips and a wheel block at one of the short ends with an open end opposite said wheel block.
27. (new) A method of towing a vehicle and a recreation device comprising: using a device that has a base, a plurality of wheels connected to said base, a plurality of racks connected to said base having said racks movable and attaching said racks to said base using an attachment mean, adjusting said racks on said base to adjust the load, having said base have a tongue hitch attachment at one end of the base, and a vehicle holder attached to said base; loading a recreation device to said device; loading a vehicle to said device; connecting said device to a towing vehicle; and towing said device, repositioning said vehicle holder for better load balance and having a vehicle locator swivel plate attached to said base
28. (new) A method as in claim 27 which includes having said attachment means being a bolt and lock pin where said bolt goes through an opening in said rack and said base.
29. (new) A device to tow a vehicle and a recreation device comprising: having a base comprising of a support beam and a wheel axis support, a plurality of wheels connected to said base, a tongue hitch attachment at one end of the base, and a rack support base attached to the base with a plurality of support beams with a plurality of movable racks that are movable on said rack support base and attached to said rack support.
30. (new) A towing device as in claim 29 where said device has a plurality of ramps.
31. (new) A towing device as in claim 29 where said attachment means are a bolt and lock pin where said bolt goes through an opening in said rack and said base.
32. (new) A towing device as in claim 29 where said device tows a recreational vehicle and another vehicle.
33. (new) A towing device as in claim 29 which includes a braking system connected to said wheels.
34. (new) A towing device as in claim 29 where said racks have two elongated lips and two open ends.

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35. (new) A towing device as in claim 29 where said racks have two elongated lips and a wheel block at one of the short ends with an open end opposite said wheel block.

36. (new) A towing device as in claim 29 where said rack support base extends out an equal distance from said base.

37. (new) A towing device as in claim 29 where said rack support base turns at a 90 degree angle towards and connects to the wheel axis support.

38. (new) A towing device as in claim 29 where said rack support base symmetrical to the support beam 25 for maintaining a stable load balance.